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UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

IN RE MICHAEL AND STEFANIE) Case No.: 12-48816-RLE13
) CHAPTER 13
- ,	Debtors.) EX-PARTE APPLICATION FOR 21 DAY) EXTENSION TO FILE NOTICES OF) APPEAL OF THE COURT'S ORDERS) DENYING THE DEBTORS MOTIONS TO) VALUE THE REAL AND PERSONAL) COLLATERAL OF THE INTERNAL) REVENUE SERVICE AND CALIFORNIA) FRANCHISE TAX BOARD AND THE
) DEBTORS' OBJECTIONS TO THE CLAIMS) OF THE INTERNAL REVENUE SERVICE
) AND CALIFORNIA FRANCHISE TAX) BOARD

TO THE HONORABLE JUDGE ROGER EFREMSKY:

The Debtors, through their attorneys, hereby apply under FRBP 8002(d) for a 21 day extension of time to file notices of appeal of the Court's orders signed September 24, 2017, and entered on the record September 25, 2017, denying the Debtors motions to value the real and personal property collateral of the Internal Revenue Service and California Board and the objections to the Claims of the Internal Revenue Service and California Franchise Tax Board.

The grounds for this application are that there are a number of hearings scheduled for October 26, 2017, (the Debtors request that the Court take judicial notice of identical motions and objections re-filed October 5, 2017,) that are likely able to render the underlying motions and objections along with the Court's orders moot; therefore it would likely be a waste of Court resources to file notices of appeal to these orders by the 14 day deadline. In addition, given the

 upcoming hearings, it is unclear if the orders at issue would be determined at this time to be final or interlocutory.

Given the inherent uncertainty involved in any Court proceeding the Debtors, could be prejudiced if they forfeit their right to appeal these orders by assuming the outcome of the future motions. Granting an extension of time to Appeal would appear to support judicial economy and potentially avoid prejudice to the Debtors. Based on the above, the Debtors pray that this extension of time be granted.

Respectfully submitted,

Dated: October 5, 2017

/s/ Eric M. Nixdorf, Esq.
Eric M. Nixdorf, Esq.
Attorney for Debtors